

rections of assessments may be made of income of any taxpayer if such corrections are made within seven years after the close of the period covered by the income tax return, provided that after July 1, * * * 1933, additional assessments or corrections and assessments may be made if such assessments and corrections are made within four years after the close of the period covered by the income tax return, but if no return is filed for any of the years since January 1, 1911, income of such years may be assessed when discovered.

SECTION 2. This act shall take effect upon passage and publication.

Approved April 17, 1931.

No. 163, S.]

[Published April 18, 1931.

CHAPTER 54.

AN ACT to amend subsection (2) of section 66.04 of the statutes, relating to appropriations for the celebration of Independence day.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (2) of section 66.04 of the statutes is amended to read: (66.04) (2) Any city or village may appropriate not to exceed five thousand dollars, * * * for the celebration of Independence day, *provided that such a limitation shall not apply to a first class city.* The money shall be expended for such purposes, in such manner, and through such city officers or citizen committees as the board or council shall direct, and may be expended without formal contract. When the Fourth of July falls on Sunday the celebration may be had on either the third or the fifth.

SECTION 2. This act shall take effect upon passage and publication.

Approved April 17, 1931.